

**COLUMBIA COUNTY, WASHINGTON**  
**January 1, 1995 Through December 31, 1995**

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**Schedule Of Findings**

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1. Minutes For The Board Of County Commissioner Meetings Should Be Recorded In A Timely Manner

On June 3, 1996, we requested to review the minutes of the board of county commissioners for the period January 1, 1995, through May 30, 1996, as part of our normal audit. We were informed by the clerk of the board that the minutes for the period of September 1, 1995, through May 15, 1996, were not transcribed into the official county minute book and not available for review.

RCW 42.32.030 requires:

The minutes of all regular and special meetings except executive sessions . . . shall be promptly recorded and such records shall be open to public inspection.

The absence of the prior public meeting minutes for review and approval by the board: 1) limits the possibility of public review, and 2) increases the risk of inaccuracies due to the length of time passing between the actual meeting and the board's review.

The clerk of the board did not make the transcription of the minutes into the official minute book a high priority.

We recommend the minutes of each board meeting be promptly recorded and approved at the next regularly scheduled meeting of the board of county commissioners.

2. Expenditures Of The County Should Be Limited To Appropriations

Our review of budget compliance revealed that county officials allowed expenditures to exceed appropriations for the 1995 fiscal year. Expenditures exceeded appropriations as follows:

<u>Fund</u>	<u>Appropriation</u>	<u>Expended</u>	<u>Difference</u>
401 Solid Waste	\$172,050	\$185,117	\$13,067
105 County Fair	44,050	47,684	3,634
117 Touchet Valley Golf	61,725	64,376	2,651
502 Risk Pool	60,938	74,127	13,189

RCW 36.40.100 states in part:

The estimates of expenditures itemized and classified as required in RCW 36.40.040 and as finally fixed and adopted in detail by the board of county commissioners shall constitute the appropriations for the county for the ensuing fiscal year; and every county official shall be limited in making expenditures or incurring liabilities to the amount of the detailed appropriation items or classes respectively . . . .

The excess expenditures resulted from an oversight by county officials to provide budget authority to expend the proceeds from additional revenue received and the failure to properly monitor or amend budgets.

We recommend the county officials limit expenditures to appropriations.